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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 502 OF 2022

Worldline India Pvt. Ltd. … Petitioner

V/s.

The Union of India and Ors. ... Respondents

Mr. Prasad Paranjape with Sanjeev Nair with Kumar Harshvardhan i/b. Lumiere Law Partners for the Petitioner
Mr. Pradeep Jetly, Senior Advocate with Ms. Ruju Thakkar for the Respondents 1,2,3 and 6
Ms. Jyoti Chavan, AGP for Respondents 4 and 5

CORAM : NITIN JAMDAR & ABHAY AHUJA, JJ.

DATE : 19 JANUARY 2023

P.C. **:-**

The Petitioner has filed this Petition for the following reliefs :-

> *"(a)(i) The Respondent Nos. 1 to 3 by themselves, their subordinates, officers, servants and agents to forthwith (I) amend the return or (ii) permit the Petitioner to amend return either manually or electronically on GSTN portal filed in Form GSTR-1 for the month of December 2017 by substituting the GSTN of Respondent No.8 viz. 27AAAC11681G1ZP with that*

of Respondent No.7 viz. 27AACU2414K1ZF erroneously detailed at Table 4 of the said return filed in Form GSTR-1;

(ii) The Respondent No.6 by itself, its subordinates, officers, servants and agents to forthwith (i) amend the return at the back-end or (ii) permit the Petitioner to amend return filed electronically on GSTN portal filed in Form GSTR-1 for the month of December 2017 by substituting the GSTIN of Respondent No.8 viz. 27AAACII681G1ZP with that of Respondent No.7 viz. 27AAACU2414KIZF erroneously detailed at Table 4 of the said return filed in Form GSTR-1 and (iii) make the corresponding amendment in the Form GSTR-2A of Respondent No.7 and Respondent No.8;

(iii) The Respondent Nos. 4 and 5 by themselves, their subordinates, officers, servants and agents to forthwith (i) permit Respondent No.7 to avail ITC of the CGST/SGST paid on the invoices dated 13 December 2017 issued by the Petitioner and (ii) refrain from taking any steps or proceedings to deny or dispute or recover the ITC taken by the Respondent No.7 of the CGST/SGST paid on the invoices dated 13 December 2017 issued by the Petitioner."

2. The Petitioner filed this Petition on 28 May 2021 and the same is pending. The learned Counsel for the Petitioner states that the relief sought for by the Petitioner in this Petition would fall within the ambit of the Circular No. 183/15/22-GST dated 27 December 2022, issued by the Central Board of Indirect Taxes and Customs (CBIC) and there is no impediment for the Respondents to

grant relief as prayed for by the Petitioner in this Petition in the light of this Circular.

3. If this position is correct, it is open to the Petitioner to make a representation based on the above mentioned Circular. If such representation made, the Respondent to take appropriate decision on the same, as per law, within a period of four weeks from the submission of the representation.

4. The Writ Petition is disposed of.

ABHAY AHUJA, J. ***NITIN JAMDAR, J.***